19.42

File No. Prize Comp. II /42

Legal **DEPARTMENT**

B. **BRANCH**

Subject:—

Rules and notifications

under the

Bombay Prize compition Tax

Act, 1939

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Std. Sectt. Slip 24 B e.

415-15.

C O N T E N T S.

Legal Department File No. Prize Comp. II/42.

S.No.	Compilation No.	Subject.	Pages.
		B Prize Competition Tax Act, 1939.	
1.	U.R. to R.D.No. 5220 dt/25.6.42	Whether tickets in respect of a prize competition promoted outside the Province of B'bay can be sold without obtaining license from the Collector; and Whether Form B be amended to make it clear that licenses issued by Collector are valid throughout the Province.	1 - 2
2.	U.R.to R.D.No. 6676 dt.17.8.42	S.22 .. Notification under — Amending rule 4, Form A and Form B of the Rules.	3 - 6
3.	U.R. to R.D. No. 7886 dt. 29.9.42	S.22 .. Notification under — inserting item 3 A in Form A appended to the Rules.	7 - 9

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Office of the R. L. A.

The question which arise for consideration are :-

(1) Whether tickets in respect of a prize competition promoted ourside the Province of Bombay can be sold in the Province without obtaining a license from the Collector;and

(2) Whether it would suffice in view of the Advocate General's opinion at page 13 ante to amend Form B so as to make it clear that the licenses issued by a Collector are valid throughout the Province.

Attention is invited to R.L.A's opinion No.3997 dated 9th May 1942 at pages 14-15 ante. As stated in the opinion the sale of tickets is an intrinsic part of the operation of conducting a prize competition. No tickets can therefore be sold in respect of prize competitions promoted outside the Province of Bombay (other than those contained in a newspaper or periodical printed and published outside the Province) unless a license in respect thereof has been obtained by the promoter from the Collector.

2. As according to the opinion of the Advocate General once the promoter secures a license under section 4 from the Collector of the District where the prize competition is to be promoted he would be enabled to conduct the competition throughout the Province the position may be made clear, as suggested, by the amendment of Form B. This can be achieved by deleting the word 'in' occurring in the following expression in the preamble of the license Form B, namely" .....is hereby granted license .... for the promotion of prize competition or competitions ....,..in". The position can be made further clear by amending rule 4 of Bombay Prize Competition Tax Rules so as to provide that the license shall be effective throughout the Province of Bombay.

3. As each Collector willhave equal jurisdiction to issue a license under section 4 of the Act, it would be desirable for administrative purposes to require the applicant for a license to

P.T.O

specify in his application whether he had applied for a license before and if so with what result. If R.D. agrees Form A of the Rules will also have to be suitably amended.

Sd/- P.N.M.
25/6

Remembrancer of Legal Affairs.

U.R. to R.D. No. 8220 dated the 25th June 1942.

Office of the R.L.A.

A revised draft notification is sent herewith.

Sd/- P.N.M.
7/8.

Remembrancer of Local Affairs.

U.R. to R.D. No.6676, dated the 17th August 42.

M.V.V.
5.5

Revised draft Notification.

Revenue Department.

Bombay Castle, 1942.

No. 808/39. The following draft of a notification which it is proposed to issue in exercise of the powers conferred by section 22 of the Bombay Prize Competition Tax Act, 1939 (Bombay XI of 1939) is published as required by sub-section (4) of the said section 22 for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration by the Govt. of Bombay on or after the 1942.

2. Any objection or suggestion which may be received by the Secretary to Government Revenue Department, from any person with respect to the said draft on or before the date aforesaid will be considered by Government.

Draft Notification.

No.808/39, In exercise of the powers conferred by section 22 of the Bombay Prize Competition Tax Act, 1939 (Bom.XI of 1939), the Government of Bombay is pleased to amend the Bombay Prize competition Tax Rules 1939, as follows, namely:-

1. To rule 4 of the said rules, the words "license shall be effective throughout the Province of Bombay", shall be added.

2. In Form A appended to the said rules, after item No.3 the following new item shall be inserted, namely:-

"3-A. Whether the promoter had applied for a license before and if so, with what result".

P.T.O.

3. In Form B appended to the said rules, for the words "to this ~~[illegible]~~ license in ....." the words " to his license", shall be substituted.

By order of the Governor of Bombay,

Secretary to Government.

M.V.V.
5/5.

Office of the R.L.A.

The draft notification at p.45 ante does not delete the words beginning with "Situation" and ending with "Vis" in Form B to the Bombay Prize Competition Tax Rules, 1939. It is true that after the amendment is made in Form B as proposed those words will stand disconnected. It would be desirable as suggested by the Under Secretary, Revenue Department, to insert the words beginning with "Situation" and ending with "District" after the word " Address" so that the preamble might read well. The change will not be of substance and can well be made at the time of the final publication of the notification. A revised draft notification for the purpose is sent herewith.

Sd/- P.N.K.
26/9.
Remembrancer of Legal Affairs.

U.R. to R. D. No.7896, dated 29th September 1942.

N.V.V./3.5

NOTIFICATION.

Revenue Department,

Bombay Castle, 1942.

No. In exercise of the powers conferred by section 22 of the Bombay Prize Competition Tax Act, 1939 (Bom.XI of 1939), the Government of Bombay is pleased to amend the Bombay Prize Competition Tax Rules, 1939, as follows, namely:-

1. To rule 4 of the said rules, the words "The license shall be effective throughout the Province of Bombay." shall be added.

2. In Form A appended to the said rules, after item No.3 the following new item shall be inserted, namely:

"3-A. Whether the promoter had applied for a license before and if so, with what result."

3. In Form B appended to the said rules, for the words beginning with the words "is hereby granted" and ending with the word "District" the following shall be substituted, namely:-

"Situation and place of business Town or village (in the case of Town mention street and number of premises). Taluka.

District -

is hereby granted license subject to the provisions of the Bombay Prize Competition Tax Act, 1939 (Bom. XI of 1939) (hereinafter) called "the said Act"), and the rules thereunder for promotion of prize competitio or competitions described in the schedule annexed to this license."

By order of the Governor of Bombay,

Secretary to Government.

M.V.V./5.5

4-8.